

AUG 13 2019

2020

# CERTIFICATE

To the Clerk of Butler County, State of Kansas

We, the undersigned, officers of

**City of Leon**

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	447,905	90,325	36,070
Debt Service	10-113	9			
Library	12-1220	9	4,615	3,573	1,427
Employee Benefits	12-16,102	10	35,000	15,172	6,059
Law Enforcement		10	82,000		
Special Highway		11	22,960		
Water Utility		11	182,899		
Sewer Utility		12	222,422		
Refuse Utility		12	50,516		
Non-Budgeted Funds		13			
<b>Totals</b>		xxxxxx	1,048,317	109,070	43,556
Budget Summary		14			County Clerk's Use Only
Neighborhood Revitalization					2,504,160
					Nov 1, 2019 Total
					Assessed Valuation
<b>Tax Lid Limit (from Computation Tab)</b>				<b>112,070</b>	

### Tax Lid Limit (from Computation Tab) Does the City Need to Hold an Election?

112,070  
NO

Assisted by:

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Carolyn Brock

Address:

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Topeka, KS 66611-1216

Email:

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Date Attested:

NOV. 12

2019

County Clerk

### Governing Body

City of Leon

2020

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 109,527
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 109,527

**2020 Budget Percentage Adjustments**

4. New improvements, remodeling and renovations for 2019 :	+	20,408	
5. Increase in personal property for 2019 :			
5a. Personal property 2019	+	26,903	
5b. Personal property 2018	-	28,255	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of annexed territory for 2019 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2019 :	+	0	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		20,408	
11. Total estimated valuation July 1, 2019		2,504,160	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0082	
13. Percentage adjustment increase (12 times 3)	+	\$ 900	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ 1,643	
16. Total Percentage Adjustments		\$ 2,543	



**2020 Revenue Adjustments**

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>          </u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>          </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>          </u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u>          </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>          </u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u>          </u>	
23. Law enforcement expenses - 2020 budget:		+	<u>          </u>	
Law enforcement expenses - 2019 budget:		-	<u>          </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u>          </u>	
Fire protection expenses - 2019 budget:		-	<u>          </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u>          </u>	
Emergency medical expenses - 2019 budget:		-	<u>          </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments			<u>          </u>	<u>0</u>

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<u>0</u>
<b>29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)</b>	+	_____
<b>30. Total Computed Tax Levy</b>		<u><b>112,070</b></u>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	103,448	
2017 Tax Levy (Less Levy for other Governmental Units)	103,665	None
2018 Tax Levy (Less Levy for other Governmental Units)	102,346	Decline
2019 Tax Levy (Less Levy for other Governmental Units)	109,527	None

Average Tax Levy (last three years)	105,179
CPI Adjustment of 0.025	2,629
Average Tax Levy Adjusted by CPI	107,809

2020 Total Tax Levy (Less Levy for Other Governmental Units)	112,070
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**Exemption from Election Requirement** **No**

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**Other Tests - Lost Valuation Test**

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	1,643
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	1,643

**Exemption from Election Requirement** **Yes**



City of Leon

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	85,115	20,293	476	471	1,853	139
Debt Service						
Library	3,412	814	19	19	74	6
Employee Benefits	21,000	5,007	118	116	457	34
Law Enforcement						
TOTAL	109,527	26,114	613	606	2,384	179

County Treas Motor Vehicle Estimate 26,114

County Treas Recreational Vehicle Estimate 613

County Treas 16/20M Vehicle Estimate 606

County Treas Commercial Vehicle Tax Estimate 2,384

County Treas Watercraft Tax Estimate 179

Motor Vehicle Factor 0.23843

Recreational Vehicle Factor 0.00560

16/20 Vehicle Factor 0.00553

Commercial Vehicle Factor 0.02177

Watercraft Factor 0.00163

City of Leon

2020

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2018</b>	<b>Current Amount for 2019</b>	<b>Proposed Amount for 2020</b>	<b>Transfers Authorized by Statute</b>
General	Equipment Reserve	8,000	10,000	10,000	12-1,117
Law Enforcement	Equipment Reserve	5,000	5,000	5,000	12-1,117
Debt Service	General	-	6,445	-	Closing
Water	Equipment Reserve	-	10,000	10,000	12-825d
Water	Employee Benefit	2,000	2,000	2,000	
Sewer	Sewer Reserve	30,000	30,000	-	12-631o
Sewer	Employee Benefit	5,000	5,000	5,000	
Sewer	Equipment Reserve	8,000	-	-	12-825d
Refuse	Equipment Reserve	5,000	-	-	12-825d
<b>Totals</b>		63,000	68,445	32,000	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		63,000	68,445	32,000	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.



## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 1998	10/5/1998	10/5/2018	variable	345,000	0						
Series 2011-Bluestem Sewer	7/7/2011	9/1/2028	Variable	22,350	14,900						
<b>Total G.O. Bonds</b>					<b>14,900</b>						
Revenue Bonds:											
Series 2010-Well	11/18/2010	9/1/2026	variable	138,000	80,000						
Series 2011-Sewer	7/7/2011	3/1/2033	2.32	776,831	563,282						
<b>Total Revenue Bonds</b>					<b>643,282</b>						
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>658,182</b>			<b>16,860</b>	<b>44,293</b>	<b>15,689</b>	<b>45,165</b>

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
None							
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.



**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2020**

Library found in: City of Leon  
Butler County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2019</u>	<u>2020</u>
Ad Valorem Tax	\$3,412	\$3,573
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$703	\$814
Recreational Vehicle Tax	\$16	\$19
16/20M Vehicle Tax	\$21	\$19
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$4,152	\$4,425
Difference in Total Taxes:	\$273	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,520,444	\$2,504,160
Did Assessed Valuation Decrease?	Yes	
Levy Rate	1.354	1.427
Difference in Levy Rate:	0.073	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Leon

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	211,180	266,865	199,848
Receipts:			
Ad Valorem Tax	104,062	85,115	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		17,149	20,293
Recreational Vehicle Tax		388	476
16/20M Vehicle Tax		507	471
Commercial Vehicle Tax		1,748	1,853
Watercraft Tax		131	139
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax	12,077	12,000	12,000
Local Sales Tax	29,296	29,000	29,000
Franchise Tax	46,968	46,500	46,500
Fines, Fees & Permits	6,029	6,000	6,000
Reimbursements			
Rental Income-Senior Housing	54,447	39,000	39,000
Transfer from Debt Sevice (Closing)		6,445	
Interest on Idle Funds	3,057	2,000	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>255,936</b>	<b>245,983</b>	<b>157,732</b>
<b>Resources Available:</b>	<b>467,116</b>	<b>512,848</b>	<b>357,580</b>
Expenditures:			
Salaries & Wages	15,558	48,000	48,000
Employee Benefits (balance from fund)		10,000	10,000
Contractual	49,959	30,000	30,000
Commodities	126,725	50,000	50,000
Street Improvements		100,000	234,905
Street Lighting		4,000	4,000
Senior Housing		39,000	39,000
Capital Outlay	9	10,000	10,000
Five Mills Street Improvement		12,000	12,000
Transfer to Equipment Reserve	8,000	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>200,251</b>	<b>313,000</b>	<b>447,905</b>
Unencumbered Cash Balance Dec 31	266,865	199,848	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	372,351	408,219	447,905
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			447,905
Tax Required			90,325
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			<b>90,325</b>

CPA Summary



City of Leon

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,537	6,445	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Rental Income-Senior Housing	32,553		
Reimbursements	42		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>32,595</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>36,132</b>	<b>6,445</b>	<b>0</b>
Expenditures:			
Contractual			
Commodities	3,437		
Principal	25,000		
Interest	1,250		
Transfer to General Fund (Closing)		6,445	
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>29,687</b>	<b>6,445</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	6,445	0	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	39,000		0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			0

See Tab C

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	491	491	110
Receipts:			
Ad Valorem Tax	4,259	3,412	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		703	814
Recreational Vehicle Tax		16	19
16/20M Vehicle Tax		21	19
Commercial Vehicle Tax		72	74
Watercraft Tax		5	6
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>4,259</b>	<b>4,229</b>	<b>932</b>
<b>Resources Available:</b>	<b>4,750</b>	<b>4,720</b>	<b>1,042</b>
Expenditures:			
Appropriations to Library	4,259	4,610	4,615
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>4,259</b>	<b>4,610</b>	<b>4,615</b>
Unencumbered Cash Balance Dec 31	491	110	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	4,325	4,610	4,615
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,615
Tax Required			3,573
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			3,573

Qualifies for S

CPA Summary

City of Leon

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Employee Benefits</b>			
Unencumbered Cash Balance Jan 1	2,345	96	7,096
Receipts:			
Ad Valorem Tax	26,607	21,000	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		4,398	5,007
Recreational Vehicle Tax		99	118
16/20M Vehicle Tax		130	116
Commercial Vehicle Tax		449	457
Watercraft Tax		33	34
Transfer from Water	2,000	2,000	2,000
Transfer from Sewer	5,000	5,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>33,607</b>	<b>33,109</b>	<b>12,732</b>
<b>Resources Available:</b>	<b>35,952</b>	<b>33,205</b>	<b>19,828</b>
Expenditures:			
Payroll Taxes & Benefits	35,856	26,109	35,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>35,856</b>	<b>26,109</b>	<b>35,000</b>
Unencumbered Cash Balance Dec 31	96	7,096	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	40,000	26,109	35,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			35,000
			Tax Required
			15,172
			Delinquent Comp Rate: 0.0%
			0
			Amount of 2019 Ad Valorem Tax
			15,172

Adopted Budget

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Law Enforcement</b>			
Unencumbered Cash Balance Jan 1	81,429	55,358	29,358
Receipts:			
Fines & Fees	79,512	70,000	70,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>79,512</b>	<b>70,000</b>	<b>70,000</b>
<b>Resources Available:</b>	<b>160,941</b>	<b>125,358</b>	<b>99,358</b>
Expenditures:			
Salaries & Benefits	34,762	19,000	19,000
Contractual	12,615	17,000	17,000
Commodities	53,206	55,000	41,000
Transfer to Employee Benefits			
Transfer to Equipment Reserve	5,000	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>105,583</b>	<b>96,000</b>	<b>82,000</b>
Unencumbered Cash Balance Dec 31	55,358	29,358	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	263,750	141,429	82,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			82,000
			Tax Required
			0
			Delinquent Comp Rate: 0.0%
			0
			Amount of 2019 Ad Valorem Tax
			0

CPA Summary



City of Leon

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	12,033	4,197	0
Receipts:			
State of Kansas Gas Tax	19,510	19,940	19,960
County Transfers Gas		3,010	3,000
Special Assessment	2,917		
Interest on Idle Funds			
Miscellaneous	1,487		
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>23,914</b>	<b>22,950</b>	<b>22,960</b>
<b>Resources Available:</b>	<b>35,947</b>	<b>27,147</b>	<b>22,960</b>
Expenditures:			
Salaries & Benefits	1,620		
Contractual		20,000	20,000
Commodities	30,130	7,147	2,960
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>31,750</b>	<b>27,147</b>	<b>22,960</b>
Unencumbered Cash Balance Dec 31	4,197	0	0
2018/2019/2020 Budget Authority Amount:	21,713	33,907	22,960

**See Tab A**

Adopted Budget <b>Water Utility</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	16,733	36,535	47,899
Receipts:			
Charges to Customers	117,112	130,000	135,000
Deposits			
Reimbursements			
Transfer from Sewer			
Surcharges	10,915		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>128,027</b>	<b>130,000</b>	<b>135,000</b>
<b>Resources Available:</b>	<b>144,760</b>	<b>166,535</b>	<b>182,899</b>
Expenditures:			
Salaries & Benefits	15,524	10,000	15,000
Contractual	21,468	30,000	40,000
Commodities	48,597	46,000	75,455
Capital Outlay			20,168
Tower Maintenance Contract	7,246	7,246	7,246
Debt Service-Well	13,390	13,390	13,030
Transfer to Employee Benefits	2,000	2,000	2,000
Transfer to Equipment Reserve		10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>108,225</b>	<b>118,636</b>	<b>182,899</b>
Unencumbered Cash Balance Dec 31	36,535	47,899	0
2018/2019/2020 Budget Authority Amount:	188,891	161,283	182,899

CPA Summary

City of Leon

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer Utility</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	147,140	128,185	69,922
Receipts:			
Charges to Customers	150,959	150,000	150,000
Special Assessments		2,500	2,500
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>150,959</b>	<b>152,500</b>	<b>152,500</b>
<b>Resources Available:</b>	<b>298,099</b>	<b>280,685</b>	<b>222,422</b>
Expenditures:			
Salaries & Benefits	59,874	28,000	28,000
Contractual	4,309	20,000	20,000
Commodities	14,181	15,000	15,000
Capital Outlay		65,000	106,598
Debt Service-Series 2011	45,971	45,971	45,970
Debt Service-Bluestem	2,579	1,792	1,854
Transfer to Employee Benefits	5,000	5,000	5,000
Transfer to Sewer Reserve	30,000	30,000	
Transfer to Water			
Transfer to Equipment Reserve	8,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>169,914</b>	<b>210,763</b>	<b>222,422</b>
Unencumbered Cash Balance Dec 31	128,185	69,922	0
2018/2019/2020 Budget Authority Amount:	211,548	293,337	222,422

Adopted Budget <b>Refuse Utility</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	5,661	5,692	5,516
Receipts:			
Charges to Customers	42,471	45,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>42,471</b>	<b>45,000</b>	<b>45,000</b>
<b>Resources Available:</b>	<b>48,132</b>	<b>50,692</b>	<b>50,516</b>
Expenditures:			
Salaries & Benefits			
Contractual	37,440	40,000	40,000
Commodities		5,176	10,516
Capital Outlay			
Transfer to Employee Benefits			
Transfer to Equipment Reserve	5,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>42,440</b>	<b>45,176</b>	<b>50,516</b>
Unencumbered Cash Balance Dec 31	5,692	5,516	0
2018/2019/2020 Budget Authority Amount:	45,485	50,176	50,516

CPA Summary







**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Leon**  
will meet on August 12, 2019 at 6:30 PM at Leon City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at Leon City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	200,251	33.040	313,000	33.770	447,905	90,325	36.070
Debt Service	29,687		6,445				
Library	4,259	1.355	4,610	1.354	4,615	3,573	1.427
Employee Benefits	35,856	8.474	26,109	8.332	35,000	15,172	6.059
Law Enforcement	105,583		96,000		82,000		
Special Highway	31,750		27,147		22,960		
Water Utility	108,225		118,636		182,899		
Sewer Utility	169,914		210,763		222,422		
Refuse Utility	42,440		45,176		50,516		
Reserves	60,433						
Totals	788,398	42.869	847,886	43.456	1,048,317	109,070	43.556
Less: Transfers	63,000		68,445		32,000		
Net Expenditure	725,398		779,441		1,016,317		
Total Tax Levied	105,687		109,527		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	2,465,319		2,520,444		2,504,160		

Outstanding Indebtedness,  
January 1,

G.O. Bonds	2017
Revenue Bonds	67,300
Lease Purchase Principal	727,220
Total	0
	794,520

2018
41,000
685,619
0
726,619

2019
14,900
643,282
0
658,182

\*Tax rates are expressed in mills

**L. Gerald Schuetz**  
City Official Title: Mayor

**2020 Neighborhood Revitalization Rebate**

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General			0
Debt Service			0
Library			0
Employee Benefits			0
Law Enforcement			0
			0
			0
TOTAL	0	0.000	0

2019 July 1 Valuation: 2,504,160Valuation Factor: 2,504.160Neighborhood Revitalization Subj to Rebate: 0Neighborhood Revitalization factor: 

\*\*This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

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**Outstanding Indebtedness,**

	2017	2018	2019
January 1,			
G.O. Bonds	67,300	41,000	14,900
Revenue Bonds	727,220	685,619	643,282
Lease Purchase Principal	0	0	0
Total	794,520	726,619	658,182

\*Tax rates are expressed in mills

L. Gerald Schuetz  
 City Official Title: Mayor